

AFFIDAVIT OF IRVING SUSS

STATE OF NEW YORK)
COUNTY OF ROCKLAND) ss.

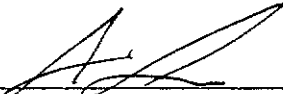
AFFIDAVIT OF IRVING SUSS

I, Irving Suss, of lawful age, being first duly sworn on oath, do hereby depose and state that I am PRESIDENT of Continental Power Machinery Inc.

("Continental Power"), and in that capacity, I have been retained by MidAmerican Energy Company ("MidAmerican") to independently assess the market valuation of a new Westinghouse 501F Gas Turbine Generator during July 2001. Attached as Appendix A to my affidavit is a letter setting forth my conclusion that demand for new gas turbines, especially for larger gas fired turbines such as the Westinghouse 501F in July 2001 increased significantly over previous levels. Because of this high level of demand, it is my opinion that the market value for this equipment would have been in the range of \$35,000,000 and \$40,000,000. The actual price would have depended on negotiations between the parties and the accessories and services that were included in the transaction. I also conclude that, because of these market conditions, the time of delivery of such a unit would have been at least 18-24 months.

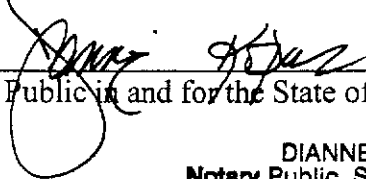
I am the owner of Continental Power, which is an independent broker/dealer specializing in buying, selling and brokering equipment for the gas turbine industry. I have 17 years of experience with Continental Power and my opinion is based on that industry experience. Attachment A to my affidavit is a description of Continental Power.

. Further the Affiant sayeth not.



Irving Suss

SUBSCRIBED AND SWORN TO before me this 3 day of April, 2003



Notary Public in and for the State of New York

DIANNE KOPAC
Notary Public, State Of New York
No. 01KO6066278
Qualified in Rockland County
Commission Expires Nov. 13, 2005

APPENDIX A
TO
AFFIDAVIT OF IRVING SUSS

CONTINENTAL POWER MACHINERY INC.

34 WOODBINE ROAD
NEW CITY, NY 10956
TEL: (845) 638-0385
FAX: (845) 638-0492
www.continentalpowermachinery.com

March 26, 2003

Mr. Dean Crist
MidAmerican Energy Company
666 Grand Ave
P. O. Box 657
Des Moines, Iowa 50303

Re: Equipment Valuation
Westinghouse 501F

Dear Mr. Crist,

Pursuant to your request for a market valuation for a new Westinghouse 501F Gas Turbine Generator during July of 2001, it is our opinion that the market value for such equipment would have been in a range between \$35,000,000 and \$40,000,000 depending on; scope of supply, accessories, OEM services included, and negotiation with the OEM. Deliveries of equipment ordered during the summer of 2001, and in the period immediately before were reported to be a minimum of 18-24 months.

Background and Market Conditions

To understand market conditions in the summer of 2001, it may useful to briefly review the supply and demand environment for gas turbine sales at that time.

The period from the late 1990's thru 2001 was a time of significant growth in the Electric Power Industry. Because of a combination of factors including:

1. *Growth of the U.S. and world economies.*
2. *Shortages of electric power in some parts of the country.*
3. *High spot market prices.*
4. *Deregulation of electric Utility Companies.*
5. *More stringent emissions requirements, which could be achieved by newer gas turbines.*
6. *Emergence of non-regulated power suppliers and merchant plant operators.*
7. *Availability of capital in a declining interest rate environment.*
8. *Significant improvements in reducing emissions.*

Demand for new gas turbines during that time increased significantly. This was especially true for larger gas fired turbines such as the Westinghouse 501F, which were suitable for both utility and merchant plant combined cycle operations. As a result of this increase in demand for generating equipment, both prices, and delivery times increased significantly.

In summary, in July 2001, the market for combustion turbines was characterized by significantly high demand, increasing prices, and long lead times.

If you have any questions, or if we can be of further service, please let me know.

Sincerely,



Irv Suss

Continental Power Machinery is an independent broker/dealer specializing in the gas turbine industry. The above valuation reflects our opinion only, and is based on our 17 years of industry experience, buying/selling/brokering gas turbines.

CONTINENTAL POWER MACHINERY

*Ph: (845) 638-0385,
Fax: (845) 638-0492,
E-mail: sales@continentalpowermachinery.com*

GAS TURBINE SPECIALISTS

Since 1985 your source for new and used equipment.

Two New
G.E. 85 MW
Gas Turbines
Immediate Delivery

- Gas Turbines
- Refurbished Gas Turbines
- Gas Turbine Parts·New·Refurbished
- Gas Turbine Leasing
- Gas Turbine Upgrades
- Combined Cycle Upgrades
- Microturbines
- Steam Turbines
- Transformers
- Diesel Generators
- Emergency Generators
- Mobile Diesel Generators
- Package Boilers
- Mobile Boilers
- Boiler Rentals

Engineering And Construction Services:

- Equipment Dismantling
- Equipment Shipping
- Project Management
- Equipment Sourcing

- Asset Sales/Investment Recovery
- Equipment Appraisals

CONTINENTAL POWER MACHINERY

Ph: (845) 638-0385,

Fax: (845) 638-0492,

E-mail: sales@continentalpowermachinery.com